May 25, 2011

Ms. Kendra A. Hannan Campaign Finance Analyst Reports Analysis Division Federal Election Commission 999 E Street NW Washington, DC 20463

Dear Ms. Hannan:

We received your letter dated 4/20/2011 in regards to the October Quarterly Report (7/22/2010 - 9/30/2010).

We have reviewed our records and found the discrepancies you mentioned. Some of the contributions listed in your letter were in fact omitted and others were misdated on the 48 hour report versus their entry on Schedule A. Some, although entered into FECfile as a memo entry, duplicated themselves in the report. We have reviewed and revised our accounting procedures in order to avoid these types of omissions in the future.

We will also file an amendment to address the duplicated entries as soon as possible.

Sincerely,

Sean Rourke Treasurer Bernier for Congress